



***ESEA Fiscal issues-  
Comparability, Maintenance of Effort and  
Supplement vs Supplant***

**Day:** Tuesday, November 17, 2009  
**Session:** 8:00 – 9:15 am  
**Repeat:** 9:45 – 11:30 am  
**Room:** Mohave West

**Presenters:**

**Cindy Hirsch** – [cindy.hirsch@azed.gov](mailto:cindy.hirsch@azed.gov)

Program Specialist  
Arizona Department of Education

**Richard Valdivia** – [Richard.valdivia@azed.gov](mailto:Richard.valdivia@azed.gov)

Deputy Associate Superintendent of Operations  
Arizona Department of Education

**Session Description:**

This will be an overview of the statutory fiscal requirements for the Elementary, Secondary Education Act (ESEA). Learn the most common mistakes that cost federal dollars.

**Presenter Information:**

**Cindy Hirsch** is a specialist in ESEA fiscal requirements. In addition, she is the state resource for the popular federal teacher loan cancellation program and the Census Bureau school boundaries maps.

**Richard Valdivia** has been with the ADE for 20 years; the last 10 have been working with the ESEA programs. Richard has a B.S. degree in accounting and a M.B.A. from Arizona State University and is a Certified Public Accountant licensed to practice in Arizona.

**Session Materials:**

[Fiscal Requirements](#)

[Comparability](#)